

SENATE BILL 2862

By Burchett

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 4, relative to privilege taxes imposed  
upon certain vessels.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 4, is amended by adding Sections 2 through 7 as a new part thereto.

SECTION 2. There is hereby imposed a fee of thirteen dollars fifty cents (\$13.50) on each vessel not registered in Tennessee exercising the privilege of mooring at a Tennessee dock for a fee.

SECTION 3. Each vessel not registered in the state of Tennessee that is moored at a Tennessee dock or docks for five (5) or more contiguous days shall be subject to the fee imposed by this part. Such fee shall be valid for the calendar year in which it is paid. The fee imposed by this part shall be administered and collected by the department of revenue.

SECTION 4.

(a) The department may contract with the county clerks for assistance in administering this act.

(b) The county clerks shall, upon the performance of such duties as the department may prescribe and upon complying with the requirements of this act, be entitled the sum of three dollars fifty cents (\$3.50) per decal or emblem issued.

(b) Two dollars (\$2.00) of the amount collected by a county clerk shall be earmarked for computer hardware purchases or replacement, but may be used for other usual and necessary computer related expenses at the discretion of the clerk. Such amount shall be preserved for these purposes and shall not revert to the general fund at the end of a budget year if unexpended.

SECTION 5. Each vessel not registered in the state of Tennessee that is moored at a Tennessee dock or docks for five (5) or more contiguous days shall have a decal or emblem affixed upon such vessel as evidence of compliance with this act. Any person who fails to display such decal or emblem commits a Class C Misdemeanor.

SECTION 6. All revenues from this act, apart from the funds required to administer this act, shall be expended for stream reclamation, enhancement of water quality, and other such matters.

SECTION 7. The department of revenue is authorized to promulgate rules and regulations pursuant to title 4, chapter 5, to implement the provisions of this act.

SECTION 8. This act shall take effect January 1, 2009, the public welfare requiring it.